Article - Tax - General

[Previous][Next]

§7–110.

If the board of arbitrators determines that the decedent died domiciled in this State, interest and penalties, if otherwise imposed by law, for nonpayment of death taxes between the dates of the agreement and of filing of the determination of the board as to domicile, may not exceed a rate determined under § 13-604 of this article.

[Previous][Next]